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NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Financial Statements and Schedules

December 31, 2009

With Independent Auditors' Report Thereon

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/1/10



**Postlethwaite
& Netterville**

A Professional Accounting Corporation

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NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Table of Contents

	Page
Independent Auditors' Report	1
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to Financial Statements	5-8
Schedule	
1 Combining Schedule of Activities	9-12

Independent Auditors' Report

The Board of Directors
New Orleans Police and Justice Foundation:

We have audited the accompanying statements of financial position of New Orleans Police and Justice Foundation (the Foundation) as of December 31, 2009 and 2008 and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of December 31, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with auditing standards generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2010, on our consideration of the Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedule 1 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Postlethwaite & Netterville

Metairie, Louisiana
June 29, 2010

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Financial Position

As of December 31, 2009 and 2008

Assets

	2009	2008
Current assets:		
Cash and cash equivalents	\$ 97,745	\$ -
Cash restricted for specific use (note 2)	385,713	166,939
Other receivables	411,490	327,322
Promises to give (notes 2 and 4)	38,465	347,000
Other assets	8,926	14,500
Total current assets	942,339	855,761
Promises to give, long-term (notes 2 and 4)	68,000	32,000
Furniture and fixtures, net (note 3)	6,395	16,587
Total assets	\$ 1,016,734	\$ 904,348

Liabilities and Net Assets

Accounts and other payables	\$ 312,746	\$ 103,593
Line of credit	7,608	22,425
Total liabilities	320,354	126,018
Net assets:		
Unrestricted	310,667	202,440
Temporarily restricted (note 2)	385,713	575,890
Total net assets	696,380	778,330
Total liabilities and net assets	\$ 1,016,734	\$ 904,348

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Activities

For the years ended December 31, 2009 and 2008

	2009			2008		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues and support:						
Contributions, pledges, and grants	\$ 98,277	789,198	887,475	\$ 282,081	656,764	938,845
Special events (net of direct costs of \$85,699 and \$101,332, respectively)	357,962	-	357,962	339,730	-	339,730
Investment income	2,472	-	2,472	14,382	-	14,382
Net assets released from restrictions, net of transfers	979,375	(979,375)	-	1,407,097	(1,407,097)	-
Total revenues and support	1,438,086	(190,177)	1,247,909	2,043,290	(750,333)	1,292,957
Expenses:						
Program:						
BCM Aspire Grant	5,555	-	5,555	79,486	-	79,486
BCM City Support	-	-	-	(2)	-	(2)
BCM CSI Grant	159,201	-	159,201	2,033	-	2,033
BCM Training Grant	11,186	-	11,186	11,200	-	11,200
Be the Best Camp	-	-	-	82,520	-	82,520
Canine	1,683	-	1,683	1,271	-	1,271
Compassion Fund	1,505	-	1,505	7,187	-	7,187
COPS for Kids	152,512	-	152,512	158,583	-	158,583
Crime Coalition	23,000	-	23,000	-	-	-
Criminal Justice Technology	25,591	-	25,591	113,397	-	113,397
Domestic Violence	-	-	-	100	-	100
Homeless Collaborative	-	-	-	12,108	-	12,108
Jordan Consulting Funds	-	-	-	150,000	-	150,000
Katrina John Weiland Homes	-	-	-	47,230	-	47,230
Katrina District Attorney	-	-	-	13,325	-	13,325
Katrina N.O. Police and Justice Foundation	-	-	-	53,165	-	53,165
Katrina Uniform and Equipment	-	-	-	19,830	-	19,830
LCLE- HTOK grant	68,584	-	68,584	35,381	-	35,381
Mounted Division	8,993	-	8,993	6,536	-	6,536
NOPD Districts and Divisions- Various	188,781	-	188,781	222,075	-	222,075
NOPD General Support	17,658	-	17,658	141,793	-	141,793
Project Safe Neighborhood	-	-	-	28	-	28
PSN- Anti Gang	5	-	5	4,848	-	4,848
Recruiting	16,842	-	16,842	124,491	-	124,491
Special Audits	-	-	-	48,296	-	48,296
SWAT	7,668	-	7,668	3,331	-	3,331
Traffic	2,702	-	2,702	2,999	-	2,999
Tragedy Fund - NOPD	16,800	-	16,800	19,787	-	19,787
Tuition Assistance	35,157	-	35,157	28,445	-	28,445
Treme Market	1	-	1	-	-	-
Weed & Seed	-	-	-	103,111	-	103,111
Total program	743,424	-	743,424	1,492,554	-	1,492,554
Fundraising	96,846	-	96,846	84,652	-	84,652
Management and general:						
Salary, taxes, and benefits	405,585	-	405,585	350,992	-	350,992
Occupancy	84,004	-	84,004	22,049	-	22,049
Total management and general	489,589	-	489,589	373,041	-	373,041
Total expenses	1,329,859	-	1,329,859	1,950,247	-	1,950,247
Change in net assets	108,227	(190,177)	(81,950)	93,043	(750,333)	(657,290)
Beginning of year net assets	202,440	575,890	778,330	109,397	1,326,223	1,435,620
End of year net assets	\$ 310,667	385,713	696,380	\$ 202,440	575,890	778,330

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Cash Flows

For the years ended December 31, 2009 and 2008

	2009	2008
Cash flows from operating activities:		
Cash received from contributors and other revenue	\$ 1,441,141	\$ 1,706,402
Investment income received	709	36
Cash paid for operating expenses	(700,966)	(1,840,289)
Salaries, payroll taxes, and benefits paid	(405,585)	(350,992)
Net cash provided by (used in) operating activities	335,299	(484,843)
Cash flows from investing activities:		
Acquisition of furniture and fixtures	(130)	(5,325)
Net cash used in investing activities	(130)	(5,325)
Cash flows from financing activities:		
Line of credit	(14,817)	22,425
Payments on capital lease	(3,833)	(3,932)
Net cash provided by (used in) financing activities	(18,650)	18,493
Net increase (decrease) in cash	316,519	(471,675)
Cash at beginning of year	166,939	638,614
Cash at end of year	\$ 483,458	\$ 166,939
Reconciliation of changes in net assets to net cash provided by (used in) operating activities:		
Changes in net assets	\$ (81,950)	\$ (657,290)
Depreciation	10,322	7,378
Changes in promises to give, receivables and other assets	193,941	413,841
Changes in accounts payable	212,986	(248,412)
Net cash provided by (used in) operating activities	\$ 335,299	\$ (484,483)

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2009 and 2008

(1) Summary of Significant Accounting Policies

(a) Operations

New Orleans Police and Justice Foundation (the Foundation) is a nonprofit corporation organized in December 1995 to assist in creating a safer city and reducing crime by 1) ensuring that each individual police officer is trained, equipped and educated to perform at the highest levels of professional standards and 2) to provide the police department management and operational tools to coordinate law enforcement efforts for both crime prevention and intervention, thereby strategically positioning the New Orleans Police Department (NOPD) for the future. Operations began in 1996.

(b) Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. The operations of the Foundation are accounted for as follows:

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that will be met either by actions of the Foundation and/or the passage of time.
- Permanently restricted net assets - Net assets subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Foundation pursuant to those stipulations.

Currently, the Foundation has unrestricted and temporarily restricted net assets. The Foundation reports donations as restricted support if they are received with donor stipulations that limit the use of the donated assets. Donations received to support the cost of operations are recorded as unrestricted support.

(c) Cash

For the purposes of the statement of cash flows, cash includes bank deposits, certificates of deposit, and money market accounts.

(d) Contributions

Contributions represent cash donations to the Foundation from organizations and individuals and are recognized as support when received or unconditionally pledged. Contributions received with restrictions are recorded as restricted assets.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2009 and 2008

(e) *Restricted Net Assets*

The Foundation reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets.

When the donor restriction expires, that is when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Gifts of long-lived operating assets such as equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

(f) *Promises to Give*

Legally enforceable promises to give are recorded as receivables and support when unconditionally pledged. Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Receivable for promises to give are not discounted unless the discount is material.

(g) *Furniture and Fixtures*

Furniture and fixtures are recorded at cost. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis.

(h) *Income Taxes*

The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and from Louisiana income taxes. In addition, the Foundation has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the code.

(i) *Use of Estimates*

Management of the Foundation has made estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results and the results of future periods could differ from those estimates.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2009 and 2008

(2) Restricted Assets

As of December 31, 2009 and 2008, the Foundation had \$385,713 and \$575,890, respectively, in temporarily restricted net assets, restricted for time and/or purpose, consisting of promises to give and restricted cash.

Net assets were released from restrictions during 2009 and 2008 by incurring expenses satisfying the restricted purposes or by expiration of time restrictions, totaling \$979,375 and \$1,407,097, respectively.

(3) Furniture and Fixtures

A summary of furniture and fixtures as of December 31 follows:

	2009	2008	Estimated useful lives
Furniture and fixtures, at cost	\$ 32,707	32,577	3 years
Less accumulated depreciation	(26,312)	(15,990)	
	<u>\$ 6,395</u>	<u>16,587</u>	

(4) Promises to Give

Promises to give are reflected on the statement of financial position as temporarily restricted net assets. Scheduled payments are as follows:

2010	\$ 38,465
2011	<u>68,000</u>
Promises to give, net	<u>\$ 106,465</u>

(5) Capital Lease

In 2007, the Foundation entered into a capital lease arrangement to finance the purchase of new telephone equipment. The equipment's net book value as of December 31, 2008 was \$4,684. The lease expired on October 15, 2009.

(6) Significant Donor - Core Funding Award

The purpose of the grant is to support crime-fighting programs, the New Orleans Police Department, its police officers, and the overall Orleans Parish criminal justice system and its agencies. At December 31, 2009 and December 31, 2008, \$17,500 and \$350,000 of the award remained receivable, respectively.

The Foundation received approximately 44% of its annual contributions in recent years from one donor, Baptist Community Ministries. The agreement with Baptist Community Ministries expired on February 28, 2010. There is no long-term commitment that such funding will continue.

As of June 29, 2010, Baptist Community Ministries had not renewed their agreement with the Foundation.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2009 and 2008

(7) Fiscal Agent

The Foundation also serves as a fiscal agent for several organizations. Grants and other funding are received by the Foundation. The Foundation remits payments for these other agencies. Except for any agreed upon administrative fees, there is no income statement affect as a result of these activities. The statement of financial position as of December 31, 2009 and 2008 includes receivables of \$23,883 and \$14,071, respectively and payables of \$38,275 and \$3,207, respectively that resulted from these fiscal agency activities.

(8) Line of Credit

The Foundation has a line of credit with Chase Bank for \$22,500 with an interest rate equal to the sum of the prime rate plus 0.44% points. The line of credit can be withdrawn at the option of the lender. The note is collateralized by a certificate of deposit held by Chase Bank. As of December 31, 2009, the outstanding balance owed was \$7,608.

(9) Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 29, 2010, and determined that there were no items for disclosure.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
Combining Schedule of Activities
For the year ended December 31, 2009

Schedule 1

	Unrestricted	BCM Aspire Grant	BCM CSI Grant	BCM NOP/JDA Training	NOPD Canines	Crime Coalition	Crime Prevention	NOPD COPS for Kids	Criminal Justice Technology	Treene Market
Revenues and support:										
Contributions and grants	\$ 98,277	-	238,039	-	-	23,000	-	190,606	14,553	3,136
Special events (net of direct costs of \$35,699)	357,962	-	-	-	-	-	-	-	-	-
Investment income	2,472	-	-	-	-	-	-	-	-	-
Released from restrictions	988,923	(5,555)	(159,201)	(11,146)	(1,683)	(23,000)	-	(152,512)	(14,553)	(1)
Use of unrestricted funds	10,452	-	-	(21)	-	-	-	-	-	-
Total revenues and support	1,458,086	(5,555)	78,838	(11,207)	(1,683)	-	-	38,094	-	3,135
Expenses:										
Program:										
BCM Aspire Grant	5,555	-	-	-	-	-	-	-	-	-
BCM CSI Grant	159,201	-	-	-	-	-	-	-	-	-
BCM Training Grant	11,186	-	-	-	-	-	-	-	-	-
Compassion Fund	1,505	-	-	-	-	-	-	-	-	-
Crime Coalition	23,000	-	-	-	-	-	-	-	-	-
Criminal Justice Technology	25,591	-	-	-	-	-	-	-	-	-
LCL-ATOK Grant	68,584	-	-	-	-	-	-	-	-	-
NOPD 1st District	13,731	-	-	-	-	-	-	-	-	-
NOPD 2nd District	100	-	-	-	-	-	-	-	-	-
NOPD 4th District	20,312	-	-	-	-	-	-	-	-	-
NOPD 6th District	48,841	-	-	-	-	-	-	-	-	-
NOPD 7th District	2,150	-	-	-	-	-	-	-	-	-
NOPD Academy	596	-	-	-	-	-	-	-	-	-
NOPD ASER	3,490	-	-	-	-	-	-	-	-	-
NOPD ATF Crime Lab	30,010	-	-	-	-	-	-	-	-	-
NOPD Canine	1,883	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	132,512	-	-	-	-	-	-	-	-	-
NOPD Districts & Departmental Support	69,151	-	-	-	-	-	-	-	-	-
NOPD General Support	17,658	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	8,993	-	-	-	-	-	-	-	-	-
NOPD Recruiting	16,842	-	-	-	-	-	-	-	-	-
NOPD SWAT	7,668	-	-	-	-	-	-	-	-	-
NOPD Traffic	2,702	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	16,800	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	35,157	-	-	-	-	-	-	-	-	-
PSN - Anti Gang	\$	-	-	-	-	-	-	-	-	-
Treene Market	1	-	-	-	-	-	-	-	-	-
Total Program	743,424	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	96,846	-	-	-	-	-	-	-	-	-
Management and general:										
Salary, taxes, and benefits	405,585	-	-	-	-	-	-	-	-	-
Occupancy	45,923	-	-	-	-	-	-	-	-	-
Postage, printing, admin reimburse and other	31,081	-	-	-	-	-	-	-	-	-
Total management and general	489,589	-	-	-	-	-	-	-	-	-
Total Expenses	1,329,859	-	-	-	-	-	-	-	-	-
Change in net assets	108,227	(5,555)	78,838	(11,207)	(1,683)	-	-	38,094	-	3,135
Beginning of year net assets	202,440	5,555	9,865	11,207	6,142	-	121	-	-	-
End of year net assets	\$ 310,667	-	\$8,699	-	4,459	-	121	38,094	-	3,135

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
Combining Schedule of Activities, Continued

Schedule 1, Continued

	Domestic Violence	LCLE HTOK Grants	NOPD 1st District	NOPD 2nd District	NOPD 3rd District	NOPD 4th District	NOPD 5th District	NOPD 6th District	NOPD 7th District	NOPD 8th District	NOPD Academy
Revenues and support:											
Contributions and grants	500	84,626	14,936	1,322	2,059	23,086	1,029	48,263	2,938	1,357	482
Special events (net of direct costs of \$15,699)	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	-
Released from restrictions	-	(84,626)	(13,731)	(100)	-	(20,312)	-	(48,841)	(2,149)	-	(596)
Use of unrestricted funds	-	-	-	-	-	-	-	-	-	-	-
Total revenues and support	500	-	1,205	1,222	2,059	2,774	1,029	(578)	789	1,357	(114)
Expenses:											
Program:											
BCM Active Grant	-	-	-	-	-	-	-	-	-	-	-
BCM CSI Grant	-	-	-	-	-	-	-	-	-	-	-
BCM Training Grant	-	-	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-	-	-
Crime Coalition	-	-	-	-	-	-	-	-	-	-	-
Criminal Justice Technology	-	-	-	-	-	-	-	-	-	-	-
LCLE-HTOK Grant	-	-	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-	-	-	-
NOPD ASBR	-	-	-	-	-	-	-	-	-	-	-
NOPD ATF Crime Lab	-	-	-	-	-	-	-	-	-	-	-
NOPD Canine	-	-	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-	-
PSN - Anti Gang	-	-	-	-	-	-	-	-	-	-	-
Treasure Market	-	-	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-	-	-	-
Management and general	-	-	-	-	-	-	-	-	-	-	-
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-	-	-	-
Postage, printing, admin and other	-	-	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	500	-	1,205	1,222	2,059	2,774	1,029	(578)	789	1,357	(114)
Beginning of year net assets	-	-	10,456	1,500	9,397	11,820	1,375	13,171	5,625	1,563	261
End of year net assets	500	-	11,661	2,722	11,456	14,594	2,404	12,593	6,414	2,920	147

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
Combining Schedule of Activities, Continued

Schedule 1, Continued

	Funds: Certified									
	NOPD ASBR	NOPD Crest Unit	NOPD General Support	NOPD Crime Lab	NOPD Public Affairs	NOPD Mounted Division	NOPD SWAT Special Oper	NOPD Traffic	NOPD Tuition Assistance	Project Safe Neighborhood
Revenues and support:										
Contributions and grants	3,083	10,499	-	-	-	4,500	-	4,204	49,730	21,350
Special events (net of direct costs of \$85,699)	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-
Released from restrictions	(3,850)	-	(17,658)	-	-	(8,993)	(7,668)	(2,702)	(35,156)	(3)
Use of unrestricted funds	-	-	17,658	-	-	-	-	-	-	(21,355)
Total revenues and support	(807)	10,499	-	-	-	(4,493)	(7,668)	1,502	14,594	-
Expenses:										
Program:										
BCM Aspirin Grant	-	-	-	-	-	-	-	-	-	-
BCM CSI Grant	-	-	-	-	-	-	-	-	-	-
BCM Training Grant	-	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-	-
Crime Coalition	-	-	-	-	-	-	-	-	-	-
Criminal Justice Technology	-	-	-	-	-	-	-	-	-	-
LCLE-HTOIK Grant	-	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-	-	-
NOPD ASBR	-	-	-	-	-	-	-	-	-	-
NOPD ATF Crime Lab	-	-	-	-	-	-	-	-	-	-
NOPD Center	-	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-
PSN - Anti Gang	-	-	-	-	-	-	-	-	-	-
Trone Market	-	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-	-	-
Management and general:										
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-	-	-
Postage, printing, admin printer and other	-	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-	-
Change in net assets	(807)	10,499	-	-	-	(4,493)	(7,668)	1,502	14,594	-
Beginning of year net assets	2,255	-	-	400	703	11,255	11,293	1,445	19,335	-
End of year net assets	1,448	10,499	-	400	703	6,862	3,625	2,947	34,179	-

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
Combining Schedule of Activities, Continued

	Compassion Fund	NOPD Training Fund	BCM Core Funding	Weed & Seed	Subtotal	Total
Revenues and support:						
Contributions and grants	-	35,135	-	6,734	719,191	867,415
Special events (net of direct costs of \$15,699)	-	-	-	-	-	337,962
Investment income	-	-	-	-	-	2,472
Released from restrictions	(1,303)	(16,800)	(332,500)	-	(968,923)	-
Use of unrestricted funds	-	-	-	(6,734)	(10,452)	-
Total revenues and support	(1,303)	18,335	(332,500)	-	(190,177)	1,247,909
Expenses:						
Programs:						
BCM Aspire Grant	-	-	-	-	-	5,555
BCM CSI Grant	-	-	-	-	-	159,201
BCM Training Grant	-	-	-	-	-	11,186
Compassion Fund	-	-	-	-	-	1,505
Crime Coalition	-	-	-	-	-	23,000
Criminal Justice Technology	-	-	-	-	-	25,591
LCLE-HTOK Grant	-	-	-	-	-	64,344
NOPD 1st District	-	-	-	-	-	13,711
NOPD 2nd District	-	-	-	-	-	100
NOPD 4th District	-	-	-	-	-	20,312
NOPD 6th District	-	-	-	-	-	48,841
NOPD 7th District	-	-	-	-	-	2,150
NOPD Academy	-	-	-	-	-	596
NOPD ASER	-	-	-	-	-	2,890
NOPD ATF Crime Lab	-	-	-	-	-	30,010
NOPD Canine	-	-	-	-	-	1,683
NOPD COPS for Kids	-	-	-	-	-	152,512
NOPD District & Departmental Support	-	-	-	-	-	69,151
NOPD General Support	-	-	-	-	-	17,658
NOPD Mounted Division	-	-	-	-	-	4,993
NOPD Recruiting	-	-	-	-	-	16,842
NOPD SWAT	-	-	-	-	-	7,668
NOPD Traffic	-	-	-	-	-	2,702
NOPD Training Fund	-	-	-	-	-	16,800
NOPD Tuition Assistance	-	-	-	-	-	33,137
PSN - Anti Gang	-	-	-	-	-	5
Troop Market	-	-	-	-	-	1
Total Program	-	-	-	-	-	743,624
Fundraising and Public Relations	-	-	-	-	-	96,846
Management and general:	-	-	-	-	-	405,485
Salary, taxes, and benefits	-	-	-	-	-	45,923
Occupancy	-	-	-	-	-	38,081
Postage, printing, advertising and other	-	-	-	-	-	489,589
Total management and general	-	-	-	-	-	1,329,859
Total Expenses	(1,503)	18,335	(332,500)	-	(190,177)	(81,900)
Change in net assets	6,748	84,052	350,000	-	575,890	778,330
Beginning of year net assets	5,243	102,187	17,500	-	385,713	696,340
End of year net assets	11,991	186,239	367,500	-	961,603	1,474,670

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

SINGLE AUDIT REPORTS

DECEMBER 31, 2009



A Professional Accounting Corporation

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NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Table of Contents

	Page
Report on Internal Control over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report on Compliance with Requirements Applicable to the Major Programs and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3
Schedule of Expenditures of Federal Awards	5
Notes to Schedule of Expenditures of Federal Awards	6
Schedule of Findings and Questioned Costs	7



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
New Orleans Police and Justice Foundation

We have audited the financial statements of the New Orleans Police and Justice Foundation (the Foundation) as of and for the year ended December 31, 2009, and have issued our report thereon dated June 29, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Foundation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify and deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Foundation, the Foundation's management; and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Netterville

Metairie, Louisiana
June 29, 2010

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO THE MAJOR PROGRAMS AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
New Orleans Police and Justice Foundation

Compliance

We have audited the compliance of the New Orleans Police and Justice Foundation (the Foundation) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2009. The Foundation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of the Foundation's management. Our responsibility is to express an opinion on the Foundation's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Foundation's compliance with those requirements.

In our opinion, the Foundation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Foundation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Foundation as of and for the year ended December 31, 2009, and have issued our report thereon dated June 29, 2010. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Foundation, the Foundation's management; and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Nutterville

Metairie, Louisiana
June 29, 2010

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2009

<u>Funding Agencies/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Justice</u>		
<u>Pass-Through Awards:</u>		
Office of Justice Programs, Bureau of Justice Assistance Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice		
Edward Byrne Memorial Justice Assistance Grant - Criminal Justice Infrastructure Recovery LCLE-KAT - HTOK - C J Infrastructure Recovery	16.738	\$ 1,496,947
<u>Direct Awards:</u>		
Department of Justice, Office of Justice Programs, Bureau of Justice Programs		
Anti Gang (2007-PG-BX-0062)	16.744	10,207
Department of Justice, Office of Justice Programs, Community Capacity Development Office		
Weed and Seed (2006-WS-Q6-0065)	16.595	69,485
Weed and Seed (2006-WS-Q6-0066)		
Office of Justice Programs, Office for Civil Rights		
Criminal Justice Technology (2006-CK-WX-0077)	16.710	315,831
Criminal Justice Technology (2006-CK-WX-0387)		
Office of Justice Programs, Office for Civil Rights		
Project Safe Neighborhood - (2007-GP-CX-0096)	16.609	34,016
Project Safe Neighborhood - (2008-GP-CX-0082)		
Project Safe Neighborhood - (2009-GP-BX-0005)		
Total Federal Awards		<u>\$ 1,926,486</u>

See accompanying notes to Schedule of Expenditures of Federal Awards

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Schedule of Expenditures of Federal Awards

December 31, 2009

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the New Orleans Police and Justice Foundation (the Foundation). The Foundation's reporting entity is defined in note 1 to the financial statements for the year ended December 31, 2009. All Federal financial awards have been included on the Schedule.

(2) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Foundation's financial statements for the year ended December 31, 2009.

(3) Relationship to Financial Statements

Federal awards are included in contributions, pledges, and grants in the statement of activities. Federal award revenues are reported in the financial statements as follows:

Total revenue and support per financial statements	\$1,247,909
Revenue pass through as fiscal agent to other entities	<u>678,577</u>
Total reported on schedule of expenditures of federal awards	<u>\$1,926,486</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Schedule of Findings and Questioned Costs

Year ended December 31, 2009

(1) Financial Statements

- (a) The type of auditor's report issued: unqualified opinion
- (b) Significant deficiencies in internal control were disclosed by the audit of the financial statements: none reported; Material weaknesses: no
- (c) Noncompliance which is material to the financial statements: no

(2) Federal Awards

- (a) Significant deficiencies in internal control over major program: none reported; Material weaknesses: no
 - (b) The type of report issued on compliance for major program: unqualified opinion
 - (c) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: no
 - (d) Identification of major programs:
 - Department of Justice, Office of Justice Programs, Bureau of Justice Assistance – CFDA No. 16.738 – Louisiana Commission on Law Enforcement
 - Department of Justice, Office of Justice Programs, Office of Civil Rights – CFDA No. 16.710 – Criminal Justice Technology
 - (e) Dollar threshold used to distinguish between Type A and Type B programs: \$300,000
 - (f) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: no
- (3) Findings Relating to the Financial Statements Reported in accordance with *Government Auditing Standards*: none
- (4) Findings and Questioned Costs relating to Federal Awards: none